

Please place this label  
in the address area  
of your return. ►  
Do not use this  
label if it is incorrect.

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# MISSOURI

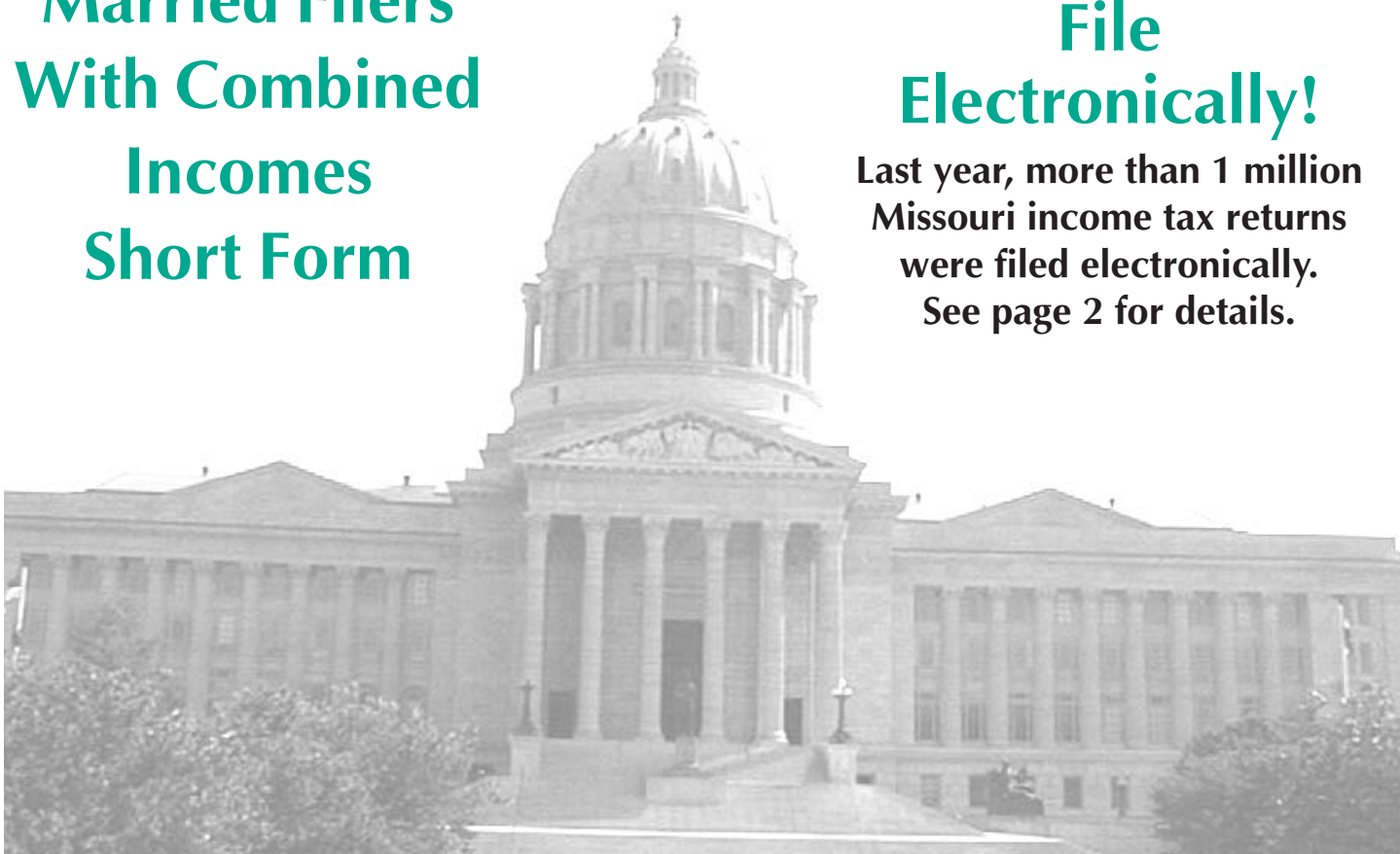
## 2003 Form MO-1040B

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**Married Filers  
With Combined  
Incomes  
Short Form**

**File  
Electronically!**

**Last year, more than 1 million  
Missouri income tax returns  
were filed electronically.  
See page 2 for details.**



*Visit our web site at* **[www.dor.mo.gov/tax](http://www.dor.mo.gov/tax)**

**B-1040B**

# ELECTRONIC FILING OPTIONS



**Federal/State E-file:** Missouri, in cooperation with the Internal Revenue Service (IRS), offers a joint federal/state filing of individual income tax returns. There are two ways that you may e-file your federal and state income tax returns:

- 1) You can electronically file your federal and state returns online from web sites provided by approved software providers. Many providers offer free filing if you meet certain conditions. A list of approved links can be found at **[www.dor.mo.gov/tax](http://www.dor.mo.gov/tax)**.
- 2) You can have a tax preparer (if approved by the IRS) electronically file your federal and state returns for you, usually for a fee. A list of approved tax preparers can be found at **[www.dor.mo.gov/tax](http://www.dor.mo.gov/tax)**.

## Benefits of Electronic Filing

- **Convenience:** You can electronically file 24 hours a day, 7 days a week.
- **Security:** Your tax return information is encrypted and transmitted over secure lines to ensure confidentiality.
- **Accuracy:** Electronic filed returns have up to 13 percent fewer errors than paper returns.
- **Direct Deposit:** You can have your refund direct deposited into your bank account.
- **Proof of Filing:** An acknowledgment is issued when your return is received and accepted.

Visit our web site at **[www.dor.mo.gov/tax](http://www.dor.mo.gov/tax)**

*In addition to electronic filing information found on our web site, you can:*

- E-mail us
- Get the status of your refund or balance due
- Pay your taxes online
- Get answers to frequently asked questions
- Use our Fill-in Forms that Calculate
- Download Missouri and Federal tax forms

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### Do You Have the Correct Tax Book?

You **MAY USE** this tax book to file your 2003 Missouri individual income tax return if you:

- Are married and filing combined and both spouses have income;
- Were a Missouri resident, nonresident, or part-year resident with *Missouri income only*;
- Claim the standard or itemized deductions; and
- Do not have any tax credits or modifications.

You **CANNOT USE** this tax book if you:

- Are filing an amended return;
- Have income from another state;
- Are filing:
  - a. Single;
  - b. Claimed as a dependent;
  - c. Married filing separate;
  - d. Head of household; or
  - e. Qualifying widower.
- Have military pay that is not taxable to Missouri;
- Have a net operating loss;
- Are a nonresident alien;

- Have any of the following Missouri modifications:

- a. Positive or negative adjustments from partnerships, fiduciaries, S corporations, or other sources;
  - b. Nonqualified distribution received from the Missouri Savings for Tuition Program (MO\$T);
  - c. Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MO\$T);
  - d. Interest from federal exempt obligations;
  - e. Interest from state and local obligations;
  - f. Capital gain exclusion; and/or
  - g. Bonus depreciation adjustments.
- Claim:
    - a. Pension exemption;
    - b. Miscellaneous tax credits (Form MO-TC);
    - c. Property tax credit (Form MO-PTS or Form MO-PTC);
    - d. Credit made with the filing of a Form MO-60, Application for Extension of Time to File;
    - e. A deduction for other federal tax (from Federal Form 1040, Lines 42, 44, and 57 and any recapture taxes included on Line 60); and/or
    - f. A deduction for dependents age 65 or older.
  - Owe a penalty for underpayment of estimated tax;

- Owe tax on a lump sum distribution included on Federal Form 1040, Line 41; or
- Owe recapture tax on low income housing credit.

### Do You Have the Wrong Tax Book?

If you do not qualify to use this short form, you may still qualify to use another short form. Visit our web site at **[www.dor.mo.gov/tax](http://www.dor.mo.gov/tax)** to select the easiest form for you.

#### To Obtain Forms:

- Access **[www.dor.mo.gov/tax](http://www.dor.mo.gov/tax)**
- Call (800) 877-6881.
- Visit Department of Revenue Tax Assistance Centers (page 20), Motor Vehicle Branch and License Offices.
- Call Forms-by-Fax System at (573) 751-4800 from your **fax machine handset**. The system will take you through the steps to fax a copy of the form(s) you need.
- Write Department of Revenue, Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022.
- TDD: (800) 735-2966 or fax (573) 526-1881.

If you need to obtain federal forms you can access the IRS web site at **[www.irs.gov](http://www.irs.gov)** to download the forms.

## IMPORTANT FILING INFORMATION

**This information is for guidance only and does not state the complete law.**

### Filing Requirements

You do not have to file a Missouri return if you are not required to file a federal return.

If you are required to file a federal return, you may not have to file a Missouri return if you:

- are a resident and have less than \$1,200 of Missouri adjusted gross income;
- are a nonresident with less than \$600 of Missouri income; or
- your Missouri adjusted gross income is less than the amount of your standard deduction plus the exemption amount for your filing status.

**Note:** If you are not required to file a Missouri return, but you received a Form W-2 stating you had Missouri tax withheld, you must file your Missouri return to get a refund of your Missouri withholding. If you are not required to file a Missouri return and you do not anticipate an increase in income, you may change your Form MO W-4 to "exempt" so your employer will not withhold Missouri tax.

### When To File

The 2003 returns are due April 15, 2004.

### Extension of Time to File

**You are not required to file an extension if you do not expect to owe additional income tax or anticipate receiving a refund.** If you need additional time to file your Missouri income tax return, and do **not** expect to owe Missouri income tax, you may file an extension by filing Form MO-60, Application for Extension of Time to File. An automatic extension of time to file will be granted until August 15, 2004.

If you receive an extension of time to file your federal income tax return, you will automatically be granted an extension of time to file your Missouri income tax return, provided you do not expect to owe any additional Missouri income tax. Attach a copy of your federal extension, (Federal Form

4868 or 2688) with your Missouri income tax return when you file.

If you expect to owe Missouri income tax, file Form MO-60 with your payment by the original due date of the return.

**Remember:** An extension of time to file does not extend the time to pay.

### Late Filing and Payment

Simple interest is charged on all delinquent taxes. The interest rate will be updated annually and can be found on the Department of Revenue's web site at [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax).

For timely filed returns, an additions to tax charge of 5 percent (of the unpaid tax) is added if the tax is not paid by the return's due date.

For returns not filed by the due date, an additions to tax of 5 percent per month (of the unpaid tax) is added for each month the return is not filed. The additions to tax cannot exceed 25 percent. **Note:** If you file an extension, a 5 percent additions to tax charge will still apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date.

If you are unable to pay the tax owed in full on the due date, you may request a Payment Plan by completing Form 4338, Individual Income Tax Payment Request. See page 3 for information on how to obtain Form 4338.

### Where to Mail Your Return

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

**Department of Revenue  
P.O. Box 500  
Jefferson City, MO 65106-0500.**

If you have a **balance due**, mail your return, payment, and all required attachments to:

**Department of Revenue  
P.O. Box 329  
Jefferson City, MO 65107-0329.**

### Dollars and Cents

Rounding is required on your tax return. Zeros have been placed in the cents column on your return. For 1 cent through 49 cents, round down to the previous whole dollar amount. For

50 cents through 99 cents, round up to the next whole dollar amount.

*Example:*

*Round \$32.49 down to \$32.00*

*Round \$32.50 up to \$33.00*

### Amended Return

**You must use Form MO-1040 (long form) for the year being amended.**

See information on page 3 on how to obtain Form MO-1040 and instructions.

### Fill-in Forms that Calculate

Access [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax) to enter your tax information, and let us do the math for you. No calculation errors means faster processing. Just print, sign, and mail the return.

### Missouri Return Inquiry

The Department of Revenue has an individual income tax return inquiry web site. The site is available 24 hours a day to check on the status of your **current year return** and can be accessed by visiting our web site at [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax). The following information is required to obtain the status of the Missouri return: 1) the first social security number on the return; 2) the filing status shown on your return; and 3) the exact amount of the refund or balance due in whole dollars.

### Consumer's Use Tax

Consumer's use tax is a tax imposed on goods purchased for storage, use, or consumption from out-of-state sellers who are not registered with the state of Missouri to collect the tax. Consumer's use tax laws are very similar to sales tax laws.

When you purchase tangible personal property outside the state of Missouri totaling **more than \$2,000** in a calendar year, which Missouri use tax has not been charged and collected by the seller, you are subject to the payment of use tax. See Form 4340, Consumer's Use Tax Return, for more information. **The due date for Form 4340 is April 15, 2004.**

### Taxpayer Bill of Rights

To obtain a copy of the *Taxpayer Bill of Rights*, you can access our web site at [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax) or call (800) 877-6881.

## Frequently Asked Questions

**Can I file my return now, but pay later?** Yes, we encourage you to file your return as early in the tax filing season as possible. You may pay at any time providing your payment is postmarked no later than April 15, 2004. See Pages 6 and 7, Line 23 for payment options.

**How do I determine my federal tax deduction?** The tax on your federal return is your federal tax amount less certain credits. This amount is limited to \$10,000 for a combined filer. See the information and chart on Pages 5 and 6, Line 7 to assist you in determining the tax from your federal return.

**How do I calculate my Missouri tax?** If your taxable income is less than \$9,000, you can use the tax table on the back of Form MO-1040B, page 10, to determine your tax. If your taxable income is greater than \$9,000, use the worksheet below the tax table to calculate the tax.

**Why do I have to split my income on the Missouri return if I am married and filing a combined return?** Missouri law established a “combined” return for spouses filing together, rather than a “joint” return as used by the Internal Revenue Service. A combined return requires taxpayers to split their federal adjusted gross income between spouses when beginning the Missouri return. Splitting your income may require more calculating, but it usually reduces the rate at which your taxes are computed. Access [www.dor.mo.gov/tax/](http://www.dor.mo.gov/tax/) for more information and examples.

**Can I claim myself or my spouse as a dependent?** No, you cannot include yourself or your spouse as dependents. You can only include dependents claimed on your federal return (Form 1040A or 1040, Line 6c). See page 6, Line 9, for more information.

## FORM MO-1040B

### Information To Complete Form MO-1040B

#### Name, Address, Etc.

If all the address information is correct on the preprinted label (if available), attach the label to the Form MO-1040B and print or type your social security number(s) in the spaces provided. If you did not receive a book with a peel-off label, or the label is incorrect, print or type your name(s), address, and social security number(s) in the spaces provided on the return.

Enter your county of residence and the number of the public school district in which you reside. See school district listing on pages 18 and 19.

If the taxpayer or spouse died in 2003, check the appropriate box. If a refund is due to a deceased taxpayer, attach a copy of Federal Form 1310.

#### 65 or Older, Blind, 100 Percent Disabled, Non-obligated Spouse

If you or your spouse were **65 or older** or **blind** and qualified for these deductions on your 2003 federal return, check the appropriate boxes.

You may check the box **100 percent disabled** if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months.

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. **Debts owed to the IRS are excluded from the non-obligated spouse apportionment.**

## Line 1 — Federal Adjusted Gross Income

Use the worksheet on page 8 to split your income between you and your spouse. The combined income for you and your spouse must equal the total income you reported on your federal return.

Splitting the income usually reduces the rate at which your combined incomes are taxed and also allows you to claim non-obligated spouse status, so that you will not be held responsible for your spouse's debts to Missouri.

## Line 2 — State Income Tax Refund

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Line 10). See Diagram 5 on page 16.

## Line 5 — Income Percentages

To calculate your income percentage for Line 5, complete the following:

### Yourselves

Line 3Y \_\_\_\_\_ divided by  
Line 4 \_\_\_\_\_ = \_\_\_\_\_

### Spouse

Line 3S \_\_\_\_\_ divided by  
Line 4 \_\_\_\_\_ = \_\_\_\_\_

The total entered on Line 5 must equal 100 percent — round to the nearest whole number.

## Line 7 — Tax on Federal Return

Use the chart on the next page to locate the tax reported on your federal return. This amount is limited based on your filing status and cannot exceed \$10,000 for combined filers. **Do not enter your federal income tax withheld as shown on your Form W-2(s) or federal return.**

If you received an advance child tax credit payment from the Internal Revenue Service in 2003, you must subtract that payment from the tax on your federal return. If you have an earned income credit, you must subtract the credit from the tax on



your federal return. If a negative amount is calculated, enter "0".

Federal Form	Line Numbers
Telefile	Line K(2) (Tax—second box) minus Line L
1040EZ	Line 10 minus Line 8 minus the advance child tax credit payment (Child Tax Credit Worksheet, Line 2)
1040A	Line 36 minus Line 41 minus the advance child tax credit payment (Child Tax Credit Worksheet, Line 2)
1040	Line 54 minus Lines 42 and 63 minus the advance child tax credit payment (Child Tax Credit Worksheet, Line 2)

Diagrams of the federal returns are on pages 14–16.

## Line 8 — Standard or Itemized Deductions

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Missouri return. The standard deduction amount for married filing combined is \$9,500. But, if you or your spouse marked any of the boxes for 65 or older, or blind, see your federal return for your standard deduction amount.

If you itemized on your federal return, you may want to itemize on your Missouri return, or take the standard deduction, whichever results in a higher deduction. To figure your itemized deductions, complete the Missouri Itemized Deductions Section on the back of Form MO-1040B. **Attach a copy of your federal return and Federal Schedule A.**

## Line 9 — Dependents

**Do not include yourself or your spouse as dependents.**

Multiply the total number of dependents you claimed on your federal return by \$1,200. See diagrams on pages 14–16. Only include dependents claimed on Federal Form 1040A or 1040, Line 6c.

## Line 10 — Long-term Care Insurance Deduction

If you paid premiums for a qualified long-term care insurance in 2003, you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance is defined as insurance coverage for a period of at least 12 months for long-term care expenses should such care become necessary because of chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person. Complete the worksheet below only if you paid premiums for a qualified long-term care insurance policy; and the policy is for at least 12 months coverage.

- A. Enter the amount paid for qualified long-term care insurance. A) \$ \_\_\_\_\_

If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to Line H.

- B. Enter the amount from Federal Schedule A, Line 4. . . . . B) \$ \_\_\_\_\_
- C. Enter the amount from Federal Schedule A, Line 1. . . . . C) \$ \_\_\_\_\_
- D. Enter the amount of qualified long-term care included in Line C. . . . D) \$ \_\_\_\_\_
- E. Subtract Line D from Line C. . . E) \$ \_\_\_\_\_
- F. Subtract Line E from Line B. **If amount is less than zero, enter "0".** . . . F) \$ \_\_\_\_\_
- G. Subtract Line F from Line A. . . . . G) \$ \_\_\_\_\_
- H. Multiply Line G (or Line A if you did not have to complete Lines B through G) by 50 percent. Enter here and on Form MO-1040B, Line 10. . . . . H) \$ \_\_\_\_\_

**Attach a copy of your federal return and Federal Schedule A (if you itemized your deductions).**

## Line 14 — Tax

If your Missouri taxable income is less than \$9,000, use the tax table on the back of Form MO-1040B. If your Missouri taxable income is more than \$9,000, use the worksheet below the tax table to calculate the tax.

**A separate tax must be computed for you and your spouse.**

## Line 16 — Missouri Withholding

Include only Missouri withholding on Line 16. **Do not include withholding for federal taxes, local taxes, city earnings taxes, or another state's withholding.** See Diagram 1 on page 13. **Attach a copy of all Forms W-2(s) and 1099(s).**

## Line 17 — Estimated Tax Payments

Include any estimated tax payments made on your 2003 return and any overpayment applied from your 2002 Missouri return.

## Line 20 — Apply Overpayment to Next Year's Taxes

You may apply any portion of your refund to next year's taxes.

## Line 21 — Trust Funds

You may donate part or all of your overpaid amount or contribute additional payments to any or all of the trust funds. The amount contributed must be \$2.00 (\$4.00 if a combined filer) or more for each trust fund.

## Line 22 — Refund

Refunds are issued faster on returns that are filed early.

## Line 23 — Amount Due

Payments must be postmarked by April 15, 2004, to avoid interest and late payment charges. The Department of Revenue offers several payment options.

**Check or money order:** Attach a check or money order (U.S. funds only), payable to Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.

**Electronic Bank Draft (E-Check):** By entering your bank routing number, checking account number, and your next check number, you can pay online at [www.dor.mo.gov/tax/personal](http://www.dor.mo.gov/tax/personal), or by calling (888) 929-0513. There will be a \$1 handling fee per filing period/transaction to use this service.

**Credit Card:** The department accepts MasterCard, Discover, Visa, and American Express. You can pay online at [www.dor.mo.gov/tax/personal](http://www.dor.mo.gov/tax/personal), or by calling (888) 929-0513. The convenience fees listed below will be charged to your account for processing credit card payments.



<u>Amount of Tax Paid</u>	<u>Convenience Fee</u>
\$0.00–\$33.00	\$1.00
\$33.01–\$100.00	3.0%
\$100.01–\$250.00	2.9%
\$250.01–\$500.00	2.8%
\$500.01–\$750.00	2.7%
\$750.01–\$1,000.00	2.6%
\$1,000.01–\$1,500.00	2.5%
\$1,500.01–\$2,000.00	2.4%
\$2,000.01 or more	2.3%

**Note:** The handling and/or convenience fees included in these transactions are being paid to the third party vendor, Collector Solutions, Inc., **not** to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri's web site and connecting to the web site of Collector Solutions, Inc., which is a secure and confidential web site.

## Sign Return

**Both spouses must sign** the Form MO-1040B. If you use a paid preparer, the preparer must also sign the return.

If you wish to authorize the Director of Revenue, or delegate, to release information regarding your tax account to your preparer, or any member of the preparer's firm, indicate "yes" by checking the appropriate box.

## Attachments

- All Forms W-2(s) and 1099(s)
- Copy of federal return (Pages 1 and 2) and Federal Schedule A
  - if you itemized your deductions on Line 8, Missouri Itemized Deductions
  - if you have an entry on Line 10, Long-term Care Insurance Deduction

## Mail Form MO-1040B, Attachments, and Payment (if necessary) to:

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

**Department of Revenue  
P.O. Box 500  
Jefferson City, MO 65106-0500.**

If you have a **balance due**, mail your return, payment, and all required attachments to:

**Department of Revenue  
P.O. Box 329  
Jefferson City, MO 65107-0329.**

## Missouri Itemized Deductions

**You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 6, Line 8.**

**You must itemize your Missouri deductions if you were required to itemize your federal deductions on your federal return.**

### Line 1 — Federal Itemized Deductions

Include on Line 1 your total federal itemized deductions from Federal Form 1040, Line 37, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the Department of Revenue at (573) 751-3505 to determine if your contribution qualifies.

### Lines 2 and 3 — Social Security Tax (FICA)

Your social security tax is the amount in the social security tax withheld box on Form W-2(s). **This amount cannot exceed \$5,394.** Your Medicare is the amount in the Medicare tax withheld box on your and/or your spouse's Form W-2(s). Enter the total on Line 2. Repeat for **your spouse** and enter the total on Line 3.

### Lines 4 and 5 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2003. **The amount cannot exceed \$8,555.** (Tier I maximum of \$5,394 and Tier II maximum of \$3,161.) Enter the total on Line 4. Repeat for **your spouse** and enter the total on Line 5.

**If a person has both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line**

**64, or, if only one employer, the amount refunded by the employer.**

### Line 6 — Self-employment Tax

Include as your self-employment tax the amount from Federal Form 1040, Line 28. See diagram of Federal Form 1040 on page 16.

### Line 8 — State and Local Income Taxes

The amount you paid in state income taxes is included in your federal itemized deductions and must be subtracted to determine Missouri itemized deductions. Include on Line 8 the amount from Federal Form 1040, Schedule A, Line 5.

**If your federal adjusted gross income from Federal Form 1040, Line 34 is greater than \$139,500, complete the Worksheet — State and Local Income Taxes, to determine the correct amount to subtract.** If you do not complete the worksheet on page 13, your Missouri itemized deductions will be lower than they should be and you will pay too much tax.

### Line 9 — Earnings Taxes

If you live or work in the Kansas City or St. Louis area, you may have included earnings taxes in Line 8. Include on Line 9 the amount of earnings taxes withheld shown on Form W-2(s). See Diagram 1, Page 13, Box 19.

### Line 11 — Total Missouri Itemized Deductions

If your total Missouri itemized deductions are less than your standard deduction (see Page 6, Line 8), you should take the standard deduction on the front of Form MO-1040B, Line 8, unless you were required to itemize your federal deductions.

## SPLITTING YOUR INCOME

Missouri law requires a combined return for spouses filing together. A combined return means taxpayers are required to split their total federal adjusted gross income (including other state income) between spouses when beginning the Missouri return.

Splitting the income can be as easy as adding up your separate Form W-2s and 1099s. Or it may require more calculating by allocating to each spouse the percentage of ownership in jointly held property, such as businesses, farm operations, dividends, interest, rent, and capital gains or losses. State refunds should be split based on each spouse's 2002 Missouri tax withheld, less each spouse's 2002 tax liability. The result should be each

spouse's portion of the 2002 refund. Taxable social security benefits must be allocated between each spouse's share of the benefits received for the year.

The worksheet below lists income that is included on your federal return, along with federal line references. Find the lines that apply to your federal return, split the income between you and your spouse, and enter the amounts on the worksheet. When you have completed the worksheet, transfer the amounts from Line 18 to Form MO-1040B, Line 1.

**Note:** Remember, the incomes listed separately on Line 18 of this worksheet must equal your total federal adjusted gross income when added together.

Adjusted Gross Income Worksheet for Combined Return				Y — Yourself		S — Spouse	
	Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number				
1. Wages, salaries, tips, etc. ....	1	7	7		00	1	00
2. Taxable interest income ....	2	8a	8a		00	2	00
3. Dividend income ....	none	9a	9a		00	3	00
4. State and local income tax refunds ....	none	none	10		00	4	00
5. Alimony received ....	none	none	11		00	5	00
6. Business income or (loss) ....	none	none	12		00	6	00
7. Capital gain or (loss) ....	none	10a	13a		00	7	00
8. Other gains or (losses) ....	none	none	14		00	8	00
9. Taxable IRA distributions ....	none	11b	15b		00	9	00
10. Taxable pensions and annuities ....	none	12b	16b		00	10	00
11. Rents, royalties, partnerships, S corporations, trusts, etc. ....	none	none	17		00	11	00
12. Farm income or (loss) ....	none	none	18		00	12	00
13. Unemployment compensation ....	3	13	19		00	13	00
14. Taxable social security benefits ....	none	14b	20b		00	14	00
15. Other income ....	none	none	21		00	15	00
16. Total (add Lines 1 through 15) ....	4	15	22		00	16	00
17. Less: federal adjustments to income ....	none	20	33		00	17	00
18. Federal adjusted gross income (Line 16 less Line 17). Enter amounts here and on Line 1 of Form MO-1040B ....	4	21	34		00	18	00

Enter on Form MO-1040B, Line 1.





# MISSOURI INDIVIDUAL INCOME TAX RETURN MARRIED FILING COMBINED — SHORT FORM

# 2003 FORM MO-1040B

LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2003	SOCIAL SECURITY NUMBER		SOFTWARE VENDOR CODE (Assigned by DOR)			
SPOUSE'S LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2003	SPOUSE'S SOCIAL SECURITY NUMBER		<b>00</b>			
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)				COUNTY OF RESIDENCE			SCHOOL DISTRICT NO. (PG 18-19)				
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)				CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE							
<b>PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE.</b>											
<b>AGE 65 OR OLDER</b> <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE					<b>BLIND</b> <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE						
<b>100% DISABLED</b> <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE					<b>NON-OBLIGATED SPOUSE</b> <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE						
<b>INCOME</b>	1. Federal adjusted gross income from your 2003 federal return (See worksheet on page 8.)				<b>1</b>		<b>00</b>		<b>00</b>		
	2. Any state income tax refund included in your 2003 federal income				<b>2</b>		<b>00</b>		<b>00</b>		
	3. Subtract Line 2 from Line 1. This is your Missouri Adjusted Gross Income.				<b>3</b>		<b>00</b>		<b>00</b>		
	4. <b>Total Missouri Adjusted Gross Income</b> — Add both numbers on Line 3.				<b>4</b>				<b>00</b>		
	5. Income percentages: Divide Line 3 by Line 4 for both you and your spouse. (The total of the two must equal 100%. Round to the nearest whole number.)				<b>5</b>						
<b>DEDUCTIONS</b>	6. Enter the exemption amount of <b>\$4,200</b> on Line 6.				<b>6</b>				<b>00</b>		
	7. Tax from federal return <input type="text" value="00"/> Enter this amount on Line 7 or (Do not enter amount from your Form W-2(s)—NOT federal tax withheld.)				<b>7</b>		<b>+</b>		<b>00</b>		
	8. Missouri standard deduction or itemized deductions. (Missouri standard deduction — \$9,500) If claimed as a dependent, age 65 or older, or blind, see federal return. If itemizing, see back of form.				<b>8</b>		<b>+</b>		<b>00</b>		
	9. Number of dependents you claimed on your Federal Form 1040 OR 1040A, Line 6c. (Do not include yourself or your spouse.) <input type="text"/> x \$1,200 =				<b>9</b>		<b>+</b>		<b>00</b>		
	10. Long-term care insurance deduction				<b>10</b>		<b>+</b>		<b>00</b>		
11. <b>Total Deductions</b> — Add Lines 6 through 10.				<b>11</b>		<b>=</b>		<b>00</b>			
<b>TAXES</b>	12. <b>Missouri Taxable Income</b> — Subtract Line 11 from Line 4.				<b>12</b>				<b>00</b>		
	13. Multiply Line 12 by the percentages on Line 5 for you and your spouse.				<b>13</b>		<b>00</b>		<b>00</b>		
	14. Use the tax table on back of this form to figure the tax on amounts from Line 13 for you and your spouse.				<b>14</b>		<b>00</b>		<b>00</b>		
	15. <b>Total Taxes</b> — Add your tax and your spouse's tax from Line 14.				<b>15</b>				<b>00</b>		
<b>PAYMENTS/REFUND</b>	16. Missouri tax withheld for you and your spouse from your Form W-2(s) and Form 1099(s). Attach copies of Form W-2(s) and Form 1099(s).				<b>16</b>				<b>00</b>		
	17. Any Missouri estimated tax payments you made for 2003				<b>17</b>				<b>00</b>		
	18. <b>Total Payments</b> — Add Lines 16 and 17.				<b>18</b>				<b>00</b>		
	19. If Line 18 (Total Payments) is more than Line 15 (Total Taxes), enter the difference (amount of overpayment) here. (If Line 18 is less than Line 15, skip to Line 23.)				<b>19</b>				<b>00</b>		
	20. Amount from Line 19 you want applied to next year's taxes.				<b>20</b>				<b>00</b>		
<b>MAIL TO</b>	22. Subtract Lines 20 and 21 from Line 19 and enter here. This is your refund. Sign below and mail to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500. <b>REFUND</b>				<b>22</b>				<b>00</b>		
	23. If Line 18 is less than Line 15, enter the difference here. You have an amount due. Sign below and mail to: Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329. <b>AMOUNT YOU OWE</b> The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.				<b>23</b>				<b>00</b>		
<b>SIGNATURE</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.						<b>DOR ONLY</b>		<b>S E P F</b>		
	I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. <input type="checkbox"/> YES <input type="checkbox"/> NO						PAID PREPARER'S PHONE ( )				
	SIGNATURE		DATE		PAID PREPARER'S SIGNATURE		FEIN, SSN, OR PTIN				
SPOUSE'S SIGNATURE		DAYTIME TELEPHONE ( )		PAID PREPARER'S ADDRESS AND ZIP CODE				DATE			

## MISSOURI ITEMIZED DEDUCTIONS

- Complete this section only if you itemized deductions on your federal return. (See the information on page 6.)
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

1. Total federal itemized deductions from Federal Form 1040, Line 37 .....	1		00
2. 2003 (FICA) — yourself — Social security \$ ..... + Medicare \$ .....	2		00
3. 2003 (FICA) — spouse — Social security \$ ..... + Medicare \$ .....	3		00
4. 2003 Railroad retirement tax — yourself (Tier I and Tier II) \$ ..... + Medicare \$ .....	4		00
5. 2003 Railroad retirement tax — spouse (Tier I and Tier II) \$ ..... + Medicare \$ .....	5		00
6. 2003 Self-employment tax — Amount from Federal Form 1040, Line 28 .....	6		00
7. TOTAL — Add Lines 1 through 6. ....	7		00
8. State and local income taxes — See instructions on page 8. ....	8		00
9. Earnings taxes included in Line 8 — See instructions on page 8. ....	9		00
10. Net state income taxes — Subtract Line 9 from Line 8 or enter Line 8 from the worksheet on page 13. ....	10		00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on front of form, Line 8. ....	11		00

**NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 6.**

## 2003 TAX TABLE

If Missouri taxable income from Form MO-1040B, Line 13, is less than \$9,000, use the table to figure tax;  
if more than \$9,000, use worksheet below or use the online tax calculator at [www.dor.mo.gov/tax/personal/taxcalculator/](http://www.dor.mo.gov/tax/personal/taxcalculator/)

If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	\$ 62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238			
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243			
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248			
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253			
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258			
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263			
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268			
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274			
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279			
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285			
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290			
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296			
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301			
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307			
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312			

**FIGURING TAX OVER \$9,000**

	<b>Yourself</b>	<b>Spouse</b>	<b>Example</b>
Missouri taxable income (Line 13) .....	\$ .....	\$ .....	\$ 12,000
Subtract \$9,000 .....	— \$ 9,000	— \$ 9,000	— \$ 9,000
Difference .....	= \$ .....	= \$ .....	= \$ 3,000
Multiply by 6% .....	x 6%	x 6%	x 6%
Tax on income over \$9,000 .....	= \$ .....	= \$ .....	= \$ 180
Add \$315 (tax on first \$9,000) .....	+ \$ 315	+ \$ 315	+ \$ 315
TOTAL MISSOURI TAX .....	= \$ .....	= \$ .....	= \$ 495

*A separate tax must be computed for you and your spouse.*

9,000 315  
If more than \$9,000, tax is \$315 PLUS 6% of excess over \$9,000. Round to nearest whole dollar and enter on front of form, Line 14.

## Checklist Before Mailing Return

- ☐ Sign your return.
- ☐ Check your calculations.
- ☐ Take the correct federal tax deduction.
- ☐ Attach all required documentation:
  - Form W-2(s);
  - Form 1099(s);
  - **Copy of Federal Return**, Pages 1 and 2; and
  - Copy of Federal Schedule A (if you itemize deductions).

**MISSOURI INDIVIDUAL INCOME TAX RETURN  
MARRIED FILING COMBINED — SHORT FORM****2003 FORM MO-1040B**

LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2003	SOCIAL SECURITY NUMBER		SOFTWARE VENDOR CODE (Assigned by DOR)	
SPOUSE'S LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2003	SPOUSE'S SOCIAL SECURITY NUMBER		<b>00</b>	
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)				COUNTY OF RESIDENCE			SCHOOL DISTRICT NO. (PG 18-19)		
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)				CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE					
<b>PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE.</b>				<b>AGE 65 OR OLDER</b> <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE		<b>BLIND</b> <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE		<b>100% DISABLED</b> <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	
								<b>NON-OBLIGATED SPOUSE</b> <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	

<b>INCOME</b>	1. Federal adjusted gross income from your 2003 federal return (See worksheet on page 8.)		<b>1</b>		<b>00</b>		<b>00</b>	
	2. Any state income tax refund included in your 2003 federal income		<b>2</b>		<b>00</b>		<b>00</b>	
	3. Subtract Line 2 from Line 1. This is your Missouri Adjusted Gross Income.		<b>3</b>		<b>00</b>		<b>00</b>	
	4. <b>Total Missouri Adjusted Gross Income</b> — Add both numbers on Line 3.		<b>4</b>				<b>00</b>	
	5. Income percentages: Divide Line 3 by Line 4 for both you and your spouse. (The total of the two must equal 100%. Round to the nearest whole number.)		<b>5</b>					
<b>DEDUCTIONS</b>	6. Enter the exemption amount of <b>\$4,200</b> on Line 6.		<b>6</b>				<b>00</b>	
	7. Tax from federal return <input type="text" value="00"/> Enter this amount on Line 7 or (Do not enter amount from your Form W-2(s)— <b>NOT</b> federal tax withheld.)		<b>7</b>		<b>+</b>		<b>00</b>	
	8. Missouri standard deduction or itemized deductions. ( <b>Missouri standard deduction — \$9,500</b> ) If claimed as a dependent, age 65 or older, or blind, see federal return. If itemizing, see back of form.		<b>8</b>		<b>+</b>		<b>00</b>	
	9. Number of dependents you claimed on your Federal Form 1040 OR 1040A, Line 6c. ( <b>Do not include yourself or your spouse.</b> ) <input type="text" value=""/> x \$1,200 =		<b>9</b>		<b>+</b>		<b>00</b>	
	10. Long-term care insurance deduction		<b>10</b>		<b>+</b>		<b>00</b>	
11. <b>Total Deductions</b> — Add Lines 6 through 10.		<b>11</b>		<b>=</b>		<b>00</b>		
<b>TAXES</b>	12. <b>Missouri Taxable Income</b> — Subtract Line 11 from Line 4.		<b>12</b>				<b>00</b>	
	13. Multiply Line 12 by the percentages on Line 5 for you and your spouse.		<b>13</b>		<b>00</b>		<b>00</b>	
	14. Use the tax table on back of this form to figure the tax on amounts from Line 13 for you and your spouse.		<b>14</b>		<b>00</b>		<b>00</b>	
	15. <b>Total Taxes</b> — Add your tax and your spouse's tax from Line 14.		<b>15</b>				<b>00</b>	
<b>PAYMENTS/REFUND</b>	16. Missouri tax withheld for you and your spouse from your Form W-2(s) and Form 1099(s). Attach copies of Form W-2(s) and Form 1099(s).		<b>16</b>				<b>00</b>	
	17. Any Missouri estimated tax payments you made for 2003		<b>17</b>				<b>00</b>	
	18. <b>Total Payments</b> — Add Lines 16 and 17.		<b>18</b>				<b>00</b>	
	19. If Line 18 (Total Payments) is more than Line 15 (Total Taxes), enter the difference ( <b>amount of overpayment</b> ) here. (If Line 18 is less than Line 15, skip to Line 23.)		<b>19</b>				<b>00</b>	
	20. Amount from Line 19 you want applied to <b>next year's taxes</b> .		<b>20</b>				<b>00</b>	
	21. Enter the amount of your donation in the trust fund boxes to the right.		<b>21</b>				<b>00</b>	
<b>MAIL TO</b>	22. Subtract Lines 20 and 21 from Line 19 and enter here. This is your refund. <b>Sign below and mail to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500.</b> <b>REFUND</b>		<b>22</b>				<b>00</b>	
	23. If Line 18 is less than Line 15, enter the difference here. You have an amount due. <b>Sign below and mail to: Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329.</b> <b>AMOUNT YOU OWE</b>		<b>23</b>				<b>00</b>	
	The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.							

<b>SIGNATURE</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.						<b>DOR ONLY</b>		<b>S E P F</b>		
	I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. <input type="checkbox"/> YES <input type="checkbox"/> NO						PAID PREPARER'S PHONE ( )				
	SIGNATURE			DATE			PAID PREPARER'S SIGNATURE			FEIN, SSN, OR PTIN	
	SPOUSE'S SIGNATURE			DAYTIME TELEPHONE ( )			PAID PREPARER'S ADDRESS AND ZIP CODE			DATE	

## MISSOURI ITEMIZED DEDUCTIONS

- Complete this section only if you itemized deductions on your federal return. (See the information on page 6.)
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

1. Total federal itemized deductions from Federal Form 1040, Line 37 .....	1		00
2. 2003 (FICA) — yourself — Social security \$ ..... + Medicare \$ .....	2		00
3. 2003 (FICA) — spouse — Social security \$ ..... + Medicare \$ .....	3		00
4. 2003 Railroad retirement tax — yourself (Tier I and Tier II) \$ ..... + Medicare \$ .....	4		00
5. 2003 Railroad retirement tax — spouse (Tier I and Tier II) \$ ..... + Medicare \$ .....	5		00
6. 2003 Self-employment tax — Amount from Federal Form 1040, Line 28 .....	6		00
7. TOTAL — Add Lines 1 through 6. ....	7		00
8. State and local income taxes — See instructions on page 8. ....	8		00
9. Earnings taxes included in Line 8 — See instructions on page 8. ....	9		00
10. Net state income taxes — Subtract Line 9 from Line 8 or enter Line 8 from the worksheet on page 13. ....	10		00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on front of form, Line 8. ....	11		00

**NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 6.**

## 2003 TAX TABLE

If Missouri taxable income from Form MO-1040B, Line 13, is less than \$9,000, use the table to figure tax;  
if more than \$9,000, use worksheet below or use the online tax calculator at [www.dor.mo.gov/tax/personal/taxcalculator/](http://www.dor.mo.gov/tax/personal/taxcalculator/)

If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	\$ 62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238			
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243			
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248			
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253			
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258			
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263			
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268			
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274			
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279			
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285			
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290			
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296			
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301			
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307			
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312			

**FIGURING TAX OVER \$9,000**

	<b>Yourself</b>	<b>Spouse</b>	<b>Example</b>
Missouri taxable income (Line 13) .....	\$ .....	\$ .....	\$ 12,000
Subtract \$9,000 .....	— \$ 9,000	— \$ 9,000	— \$ 9,000
Difference .....	= \$ .....	= \$ .....	= \$ 3,000
Multiply by 6% .....	x 6%	x 6%	x 6%
Tax on income over \$9,000 .....	= \$ .....	= \$ .....	= \$ 180
Add \$315 (tax on first \$9,000) .....	+ \$ 315	+ \$ 315	+ \$ 315
<b>TOTAL MISSOURI TAX</b> .....	= \$ .....	= \$ .....	= \$ 495

*A separate tax must be computed for you and your spouse.*

9,000 315  
If more than \$9,000, tax is \$315 PLUS 6% of excess over \$9,000. Round to nearest whole dollar and enter on front of form, Line 14.

## Checklist Before Mailing Return

- ☐ Sign your return.
- ☐ Check your calculations.
- ☐ Take the correct federal tax deduction.
- ☐ Attach all required documentation:
  - Form W-2(s);
  - Form 1099(s);
  - **Copy of Federal Return**, Pages 1 and 2; and
  - Copy of Federal Schedule A (if you itemize deductions).

**Diagram 1: Form W-2**

<b>a</b> Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008	
<b>b</b> Employer identification number				<b>1</b> Wages, tips, other compensation		<b>2</b> Federal income tax withheld	
				\$		\$	
<b>c</b> Employer's name, address, and ZIP code				<b>3</b> Social security wages		<b>4</b> Social security tax withheld	
				\$		\$	
				<b>5</b> Medicare wages and tips		<b>6</b> Medicare tax withheld	
				\$		\$	
				<b>7</b> Social security tips		<b>8</b> Allocated tips	
				\$		\$	
<b>d</b> Employee's social security number				<b>9</b> Advance EIC payment		<b>10</b> Dependent care benefits	
				\$		\$	
<b>e</b> Employee's first name and initial		Last name		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12	
						\$	
				<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		<b>12b</b>	
						\$	
				<b>14</b> Other		<b>12c</b>	
						\$	
						<b>12d</b>	
						\$	
<b>f</b> Employee's address and ZIP code							
<b>15</b> State Employer's state ID number		<b>16</b> State wages, tips, etc.		<b>17</b> State income tax		<b>18</b> Local wages, tips, etc.	
		\$		\$		\$	
		\$		\$		\$	
						<b>19</b> Local income tax	
						\$	
						<b>20</b> Locality name	

**Form W-2 Wage and Tax Statement** (99)

**Copy A For Social Security Administration**—Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

**2003**

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 10134D

Missouri Taxes Withheld

Earnings Tax

**WORKSHEET — STATE AND LOCAL INCOME TAXES**

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 34 is more than \$139,500 (\$69,750 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-6 of Federal Schedule A instructions).

1. Amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-6 of Federal Schedule A instructions.) If \$0 or less, enter "0".	<b>1</b>	00
2. Amount from Federal Itemized Deduction Worksheet, Line 9 (See page A-6 of Federal Schedule A instructions.)	<b>2</b>	00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	<b>3</b>	00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	<b>4</b>	00
5. Subtract Line 4 from Line 3.	<b>5</b>	00
6. Divide Line 5 by Line 1.	<b>6</b>	%
7. Multiply Line 2 by Line 6.	<b>7</b>	00
8. Subtract Line 7 from Line 5. Enter here and on page 2 of Form MO-1040B, Itemized Deductions, Line 10.	<b>8</b>	00



## Form 1040EZ (2003)

# Diagrams of Federal Forms to Assist You in Completing Your Missouri Income Tax Return

Diagram 4: Federal Form 1040A

Form 1040A U.S. Individual Income Tax Return 2003

OMB No. 1545-0045

Use the IRS label. Otherwise, please print or type.

Label (See page 19)

Use the IRS label. Otherwise, please print or type.

Home address (number and street), if you have a P.O. box, see page 20.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 20.

Appt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 20.

Presidential Election Campaign (See page 20)

Note: Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund? ☐ Yes ☐ No

Filing status (Check only one box)

1 ☐ Single

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here.

4 ☐ Head of household (with qualifying person. (See page 20). If the qualifying person is a child but not your dependent, enter this child's name here.)

5 ☐ Qualifying widow(er) with dependent child (See page 21).

Exemptions

6a ☐ Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a.

6b ☐ Spouse

6c Dependents:

(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) ☐ If qualifying child for child tax credit (see page 23) ☐ If qualifying child for child tax credit (see page 23) ☐ If qualifying child for child tax credit (see page 23) ☐ If qualifying child for child tax credit (see page 23)

No. of boxes checked on 6a and 6b

No. of children on 6c who lived with you

• did not live with you due to divorce or separation (see page 23)

Dependents on 6c not entered above

Add numbers on lines above

d Total number of exemptions claimed.

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7

8a Taxable interest. Attach Schedule 1 if required. 8a

8b Tax-exempt interest. Do not include on line 8a. 8b

9a Ordinary dividends. Attach Schedule 1 if required. 9a

9b Qualified dividends (see page 25). 9b

10a Capital gain distributions (see page 25). 10a

10b Post-May 5 capital gain distributions (see page 25). 10b

11a IRA distributions. 11a

11b Taxable amount (see page 25). 11b

12a Pensions and annuities. 12a

12b Taxable amount (see page 26). 12b

13 Unemployment compensation and Alaska Permanent Fund dividends. 13

14a Social security benefits. 14a

14b Taxable amount (see page 28). 14b

15 Add lines 7 through 14b (far right column). This is your total income. 15

Adjusted gross income

16 Educator expenses (see page 28). 16

17 IRA deduction (see page 28). 17

18 Student loan interest deduction (see page 31). 18

19 Mortgage interest deduction (see page 31). 19

20 Add lines 16 through 19. These are your total adjustments. 20

21 Subtract line 20 from line 15. This is your adjusted gross income. 21

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 57. Cat. No. 11327A Form 1040A (2003)

Box 6a  
(Exemption)

Box 6c  
(Dependents)

Line 21  
(Federal  
Adjusted Gross  
Income)

Form 1040A (2003) Page 2

22 Enter the amount from line 21 (adjusted gross income). 22

Tax, credits, and payments

23a Check if: ☐ You were born before January 2, 1939. ☐ Blind ☐ Total boxes checked ☐ 23a

☐ Spouse was born before January 2, 1939. ☐ Blind ☐ checked ☐ 23b

b If you are married filing separately and your spouse itemizes deductions, see page 32 and check here ☐ 23b ☐

24 Enter your standard deduction (see left margin). 24

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. 25

26 Multiply line 25 by the total number of exemptions claimed on line 6d. 26

27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. 27

28 Tax, including any alternative minimum tax (see page 33). 28

29 Credit for child and dependent care expenses. Attach Schedule 2. 29

30 Credit for the elderly or the disabled. Attach Schedule 3. 30

31 Education credits. Attach Form 8863. 31

32 Retirement savings contributions credit. Attach Form 8860. 32

33 Child tax credit (see page 37). 33

34 Adoption credit. Attach Form 8839. 34

35 Add lines 29 through 34. These are your total credits. 35

36 Subtract line 35 from line 28. If line 35 is more than line 28, enter -0-. 36

37 Advance earned income credit payments from Form(s) W-2. 37

38 Add lines 36 and 37. This is your total tax. 38

39 Federal income tax withheld from Forms W-2 and 1099. 39

40 2003 estimated tax payments and amount applied from 2002 return. 40

41 Earned income credit (EIC). 41

42 Additional child tax credit. Attach Form 8812. 42

43 Add lines 39 through 42. These are your total payments. 43

44 If line 43 is more than line 38, subtract line 38 from line 43. This is the amount you overpaid. 44

45a Amount of line 44 you want refunded to you. 45a

45b Routing number  c Type: ☐ Checking ☐ Savings

45d Account number

46 Amount of line 44 you want applied to your 2004 estimated tax. 46

47 Amount you owe. Subtract line 43 from line 38. For details on how to pay, see page 51. 47

48 Estimated tax penalty (see page 52). 48

Third party designee

Designee's name  phone no.  Personal identification number (PIN)

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature  Date  Your occupation  Daytime phone number

Spouse's signature, if a joint return, both must sign.  Date  Spouse's occupation

Preparer's signature  Date  Check if self-employed ☐ Preparer's SSN or PTIN

Firm's name (or yours if self-employed, address, and ZIP code)  EIN  Phone no.

Form 1040A (2003)

Line 24  
(Standard Deduction)

Line 36 (Tax)

Line 41 (Earned Income Credit)

# Diagrams of Federal Forms to Assist You in Completing Your Missouri Income Tax Return

Diagram 5: Federal Form 1040

**Form 1040 (2003)** Department of the Treasury—Internal Revenue Service **2003** U.S. Individual Income Tax Return (99) IRS Line Only—Do not write or staple in this space

**Label** (See instructions on page 19.) Use the IRS label. Otherwise, please print or type.

**Important!** You must enter your SSN(s) above.

**Filing Status** (See page 19.)

**Exemptions** (See page 19.)

**Income** (See page 19.)

**Adjusted Gross Income** (See page 19.)

**Tax and Credits** (See page 19.)

**Other Taxes** (See page 19.)

**Payments** (See page 19.)

**Refund** (See page 19.)

**Amount You Owe** (See page 19.)

**Third Party Designee** (See page 19.)

**Sign Here** (See page 19.)

**Paid Preparer's Use Only** (See page 19.)

**Box 6a (Exemption)**

**Box 6c (Dependents)**

**Line 10 (State Income Tax Refund)**

**Line 28 (One half self-employment tax)**

**Line 34 (Federal Adjusted Gross Income)**

**Line 37 (Standard Deduction)**

**Line 42 (Alternative Minimum Tax)**

**Line 54 (Tax)**

**Line 63 (Earned Income Credit)**

## Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (department) to inform taxpayers of the department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405(c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission

(Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

# 2003 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must be entered on your income tax return.** This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the public school district where your residence is located.

The Missouri public school district names and numbers are listed alphabetically by school district name. Generally, the name of your public school district is also the name of the city, town, or village where your public school is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

- All public schools located in the City of Springfield are in "Springfield R-XII" School District, and number "475" should be entered in the space provided.

- All public schools located in the City of Columbia are in "Columbia 93" School District, and number "098" should be entered in the spaces provided.

The following should be considered in determining your public school district number:

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is "347".

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) . . .	365	Cainsville R-I . . . . .	058	Crystal City 47 . . . . .	110	Galena R-II . . . . .	161	Howell Valley R-I . . . . .	210
Adair Co. R-II (Brashear) . .	045	Calhoun R-VIII . . . . .	059	Dadeville R-II . . . . .	111	Gallatin R-V . . . . .	162	Hudson R-IX . . . . .	211
Adrian R-III . . . . .	001	Callao C-8 . . . . .	061	Dallas Co. R-I (Buffalo) . .	112	Gasconade C-4 (Falcon) . .	163	Humansville R-IV . . . . .	212
Advance R-IV . . . . .	002	Camdenton R-III . . . . .	062	Davis R-XII . . . . .	113	Gasconade Co. R-I		Hume R-VIII . . . . .	213
Afton 101 . . . . .	003	Cameron R-I . . . . .	063	Delta C-7 (Deering) . . . .	385	(Hermann) . . . . .	197	Hurley R-I . . . . .	214
Albany R-III . . . . .	004	Campbell R-II . . . . .	064	Delta R-V . . . . .	116	Gasconade Co. R-II			
Altenburg 48 . . . . .	005	Canton R-V . . . . .	065	Dent-Phelps R-III		(Owensville) . . . . .	376	Iberia R-V . . . . .	215
Alton R-IV . . . . .	006	Cape Girardeau 63 . . . .	066	(RFD, Salem) . . . . .	117	Gideon 37 . . . . .	165	Independence 30 . . . . .	217
Appleton City R-II . . . . .	008	Carl Junction R-I . . . . .	067	DeSoto 73 . . . . .	114	Gilliam C-4 . . . . .	166	Iron Co. C-4 (Viburnum) .	218
Arcadia Valley R-II		Carrollton R-VII . . . . .	068	Dexter R-XI . . . . .	118	Gilman City R-IV . . . . .	167		
(Ironton) . . . . .	009	Carthage R-IX . . . . .	069	Diamond R-IV . . . . .	119	Glenwood R-VIII . . . . .	169	Jackson R-II . . . . .	219
Ash Grove R-IV . . . . .	011	Caruthersville 18 . . . . .	070	Dixon R-I . . . . .	120	Golden City R-III . . . . .	171	Jasper Co. R-V . . . . .	222
Atlanta C-3 . . . . .	012	Cass Co. R-V . . . . .	010	Doniphan R-I . . . . .	121	Gorin R-III . . . . .	172	Jefferson C-123	
Aurora R-VIII . . . . .	013	Cassville R-IV . . . . .	071	Dora R-III . . . . .	122	(Nodaway Co.) . . . . .	223		
Ava R-I . . . . .	014	Center 58		Drexel R-IV . . . . .	123	Jefferson City . . . . .	224	Jefferson Co. R-VII	
Avenue City R-IX . . . . .	015	(Jackson County) . . . . .	074	Dunklin R-V		Jefferson Co. R-7		(RFD, Festus) . . . . .	225
Avilla R-XIII . . . . .	016	Centerville R-I . . . . .	077	(Jefferson Co.) . . . . .	124	Green City R-I . . . . .	177	Jennings . . . . .	227
		Central R-III (Park Hills) .	480	East Buchanan Co. C-I		Green Forest R-II . . . . .	178	Johnson Co. R-VII . . . .	571
Bakersfield R-IV . . . . .	017	Centralia R-VI . . . . .	079	(Gower) . . . . .	125	Green Ridge R-VIII . . . .	179	Joplin R-VIII . . . . .	228
Ballard R-II . . . . .	018	Chadwick R-I . . . . .	080	East Carter Co. R-II		Greene Co. R-VIII		Junction Hill C-12 . . . .	229
Bayless . . . . .	019	Chaffee R-II . . . . .	081	(Ellsinore) . . . . .	126	(Rogersville) . . . . .	277		
Bell City R-II . . . . .	020	Charleston R-I . . . . .	083	East Lynne 40 . . . . .	127	Greenfield R-IV . . . . .	180	Kansas City 33 . . . . .	231
Bellevue R-III . . . . .	022	Chilhowee R-IV . . . . .	084	East Newton Co. R-VI . . .	128	Greenville R-II . . . . .	181	Kearney R-I . . . . .	232
Belton 124 . . . . .	023	Chillicothe R-II . . . . .	085	East Prairie R-II . . . . .	129	Grundy Co. R-V (Galt) . .	182	Kelso C-7 . . . . .	233
Bernie R-XIII . . . . .	025	Clark Co. R-I (Kahoka) . .	230	El Dorado Springs R-II . .	131			Kennett 39 . . . . .	234
Bevier C-4 . . . . .	026	Clarksburg C-2 . . . . .	087	Eldon R-I . . . . .	132	Hale R-I . . . . .	184	Keytesville R-III . . . . .	235
Billings R-IV . . . . .	029	Clarkton C-4 . . . . .	088	Elsberry R-II . . . . .	134	Halfway R-III . . . . .	185	King City R-I . . . . .	236
Bismarck R-V . . . . .	030	Clayton . . . . .	089	Eminence R-I . . . . .	135	Hamilton R-II . . . . .	187	Kingston K-14	
Blackwater R-II . . . . .	031	Clearwater R-I . . . . .	090	Everton R-III . . . . .	137	Hancock Place . . . . .	188	(Washington Co.) . . . .	237
Bloomfield R-XIV . . . . .	033	Clever R-V . . . . .	091	Excelsior Springs 40 . . .	138	Hannibal 60 . . . . .	189	Kingston 42 (Caldwell	
Blue Eye R-V . . . . .	034	Climax Springs R-IV . . . .	092	Exeter R-VI . . . . .	139	Hardeman R-X . . . . .	190	Co.) . . . . .	238
Blue Springs R-IV . . . . .	035	Clinton . . . . .	093			Hardin-Central C-2 . . . .	191	Kingsville R-I . . . . .	239
Bolivar R-I . . . . .	037	Clinton Co. R-III		Fair Grove R-X . . . . .	140	Harrisburg R-VIII . . . . .	192	Kirbyville R-VI . . . . .	240
Boncl R-X . . . . .	038	(Plattsburg) . . . . .	397	Fair Play R-II . . . . .	141	Harrisonville R-IX . . . .	193	Kirksville R-III . . . . .	241
Boone Co. R-IV		Cole Camp R-I . . . . .	096	Fairfax R-III . . . . .	142	Hartsville R-II . . . . .	194	Kirkwood R-VII . . . . .	242
(Hallsville) . . . . .	186	Cole Co. R-I		Fairview R-XI . . . . .	144	Hayti R-II . . . . .	195	Knob Noster R-VIII . . . .	244
Boonville R-I . . . . .	039	(Russellville) . . . . .	432	Farmington R-VII . . . . .	146	Hazelwood . . . . .	196	Knox Co. R-I (Edina) . . .	245
Bosworth R-V . . . . .	040	Cole Co. R-II		Fayette R-III . . . . .	147	Henry Co. R-I (Windsor) .	553		
Bowling Green R-I . . . . .	042	(RFD, Jefferson City) . . .	097	Ferguson-Florissant R-II .	148	Hermitage R-IV . . . . .	198	Laclede Co. C-5	
Bradleyville R-I . . . . .	043	Cole Co. R-V (Eugene) . .	136	Festus R-VI . . . . .	149	Hickman Mills C-1 . . . .	200	(RFD, Lebanon) . . . . .	247
Branson R-IV . . . . .	044	Columbia 93 . . . . .	098	Fordland R-III . . . . .	151	Hickory Co. R-I		Laclede Co. R-I (Conway) .	102
Braymer C-4 . . . . .	046	Community R-VI . . . . .	099	Forsyth R-III . . . . .	152	(Urbana) . . . . .	201	Ladue (St. Louis Co.) . . .	248
Breckenridge R-I . . . . .	047	Concordia R-II . . . . .	101	Fort Osage R-I (Route 2,		Higbee R-VIII . . . . .	202	Lafayette Co. C-1	
Brentwood . . . . .	048	Cooper Co. R-IV		Independence) . . . . .	153	High Point R-III . . . . .	203	(Higginsville) . . . . .	249
Bronaugh R-VII . . . . .	049	(Bunceton) . . . . .	054	Fort Zumwalt R-II . . . .	154	Hillsboro R-III . . . . .	204	Lakeland R-III	
Brookfield R-III . . . . .	050	Cooter R-IV . . . . .	103	Fox C-6 (Arnold) . . . . .	155	Holcomb R-III . . . . .	205	(Deepwater) . . . . .	251
Brunswick R-II . . . . .	052	Couch R-I . . . . .	104	Francis-Howell (R-III) . .	156	Holden R-III . . . . .	206	Lamar R-I . . . . .	252
Buchanan Co. R-IV		Cowgill R-VI . . . . .	105	Franklin Co. R-II		Holliday C-2 . . . . .	207	LaMonte R-IV . . . . .	253
(DeKalb) . . . . .	115	Craig R-III . . . . .	106	(RFD, New Haven) . . . .	157	Hollister R-V . . . . .	208	LaPlata R-II . . . . .	285
Bucklin R-II . . . . .	053	Crane R-III . . . . .	107	Fredericktown R-I . . . .	158	Houston R-I . . . . .	209	Laquey R-V . . . . .	254
Bunker R-III . . . . .	055	Crawford Co. R-I		Fulton 58 . . . . .	159	Howard Co. R-II		Laredo R-VII . . . . .	255
Butler R-V . . . . .	056	(Bourbon) . . . . .	041			(Glasgow) . . . . .	168	Lathrop R-II . . . . .	257
		Crawford Co. R-II (Cuba) .	108					Lawson R-XIV . . . . .	258
Cabool R-IV . . . . .	057	Crocker R-II . . . . .	109						



NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Lebanon R-III	260	Moniteau Co. R-VI		Osage Co. R-III		Santa Fe R-X		Success R-VI	496
Lee's Summit R-VII	261	(Tipton)	507	(Westphalia)	544	(Alma)	250	Sullivan C-2	497
Leesville R-IX	262	Monroe City R-I	323	Osborn R-O	373	Sarcozie R-II	436	Summersville R-II	498
Leeton R-X	263	Montgomery Co. R-II		Osceola	374	Savannah R-III	437	Sunrise R-IX	499
Leopold R-III	264	(Montgomery City)	324	Oterville R-VI	375	School of the Osage R-II	439	Swedeberg R-III	500
Lesterville R-IV	265	Montrose R-XIV	325	Ozark R-VI	377	Shchuyler Co. R-I	440	Sweet Springs R-VII	501
Lewis Co. C-1		Morgan Co. R-I (Stover)	491			Scotland Co. R-I			
(Ewing)	266	Morgan Co. R-II				(Memphis)	441	Taneyville R-II	502
Lexington R-V	267	(Versailles)	523	Palmyra R-I	378	Scott City R-I	573	Tarkio R-I	503
Liberal R-II	268	Mound City R-II	327	Paris R-II	379	Scott Co. Central		Thayer R-II	504
Liberty 53	269	Mountain Grove R-III	328	Park Hill	380	(Sikeston)	443	Thornfield R-I	505
Licking R-VIII	271	Mountain View-Birch		Parkway C-2	381	Scott Co. R-IV (Benton)	442	Tina-Avalon R-II	506
Lincoln R-II	272	Tree R-III	329	Pattonburg R-II	382	Sedalia 200	444	Trenton R-IX	508
Lindbergh R-VIII	273	Mt. Vernon R-V	330	Pattonville R-III	383	Senath Hornesville C-8	445	Tri-County R-VII	
Linn Co. R-I (Purdin)	572			Pemiscot Co. R-III		Seneca R-VII	446	(Jamesport)	509
Livingston Co. R-III				(RFD, Caruthersville)	386	Seymour R-II	447	Troy R-III	510
(Chula)	275	Naylor R-II	331	Pemiscot Co. Special		Shawnee R-III	448	Twin Rivers R-X	
Lockwood R-I	276	Neelyville R-IV	332	School Dist.	576	Shelby Co. C-1		(Broseley)	512
Lone Jack C-6	278	Nell Holcomb R-IV	333	Perry Co. 32	387	(Shelbyville)	449		
Lonedell R-XIV	279	Neosho R-V	334	Pettis Co. R-V		Shelby Co. R-IV		Union R-XI (Franklin	
Louisiana R-II	280	Nevada R-V	335	(Hughesville)	389	(Shelbina)	450	Co.)	514
Luray 33	281	New Bloomfield R-III	336	Pettis Co. R-XII		Sheldon R-VIII	451	Union Star R-II	515
Lutie R-VI	282	New Franklin R-I	337	(RFD, Sedalia)	390	Shell Knob 78	452	University City	517
		New Haven (Franklin		Phelps Co. R-III		Sherwood Cass R-VIII			
		Co.)	338	(Edgar Springs)	130	(Creighton)	453	Valley Park	518
Macks Creek R-V	283	New Madrid Co. R-I	340	Pierce City R-VI	391	Sikeston R-VI	454	Valley R-VI (Caledonia)	519
Macon Co. R-I		New York R-IV	341	Pike Co. R-III (Clarksville)	392	Silex R-I	455	Van Buren R-1	520
(Macon)	284	Newburg R-II	342	Pilot Grove C-4	393	Skyline R-II	456	Van-Far R-I	521
Macon Co. R-IV		Newtown-Harris R-III	343	Plainview R-VIII	394	Slater	457	Verona R-VII	522
(New Cambria)	286	Niangua R-V	344	Plato R-V	395	Smithton R-VI	458		
Madison C-3	287	Nixa R-II	345	Platte Co. R-III		Smithville R-II	459		
Malden R-I	288	Nodaway-Holt R-VII		(Platte City)	396	South Callaway R-II		Walnut Grove R-V	527
Malta Bend R-V	289	(Graham)	346	Pleasant Hill R-III	398	(Mokane)	460	Warren Co. R-III	
Manes R-V	290	Nonresident	347	Pleasant Hope R-VI	399	South Harrison Co. R-II		(Warrenton)	529
Mansfield R-IV	291	Norborne R-VIII	348	Pleasant View R-VI	400	(Bethany)	461	Warrensburg R-VI	528
Maplewood-Richmond		Normandy	349	Polo R-VII	401	South Holt Co. R-I		Warsaw R-IX	530
Heights	292	North Andrew Co. R-VI		Poplar Bluff R-I	402	(Oregon)	462	Washington	531
Marceline R-V	293	(Rosendale)	350	Portageville	574	South Iron Co. R-I		Waynesville R-VI	532
Maries Co. R-I (Vienna)	524	North Callaway R-I		Potosi R-III	403	(Annapolis)	463	Weaubleau R-III	533
Maries Co. R-II (Belle)	021	(Kingdom City)	351	Prairie Home R-V	404	South Nodaway Co. R-IV		Webb City R-VII	534
Marion C. Early R-V		North Daviess R-III	220	Princeton R-V	405	(Barnard)	464	Webster Groves	535
(Morrisville)	294	North Harrison R-III		Pulaski Co. R-IV		South Pemiscot Co. R-V		Wellington-Napoleon	
Marion Co. R-II	295	(Eagleville)	353	(Richland)	420	(Steele)	465	R-IX	536
Marionville R-IX	296	North Kansas City 74	354	Purdy R-II	406	Southern Boone Co. R-I	466	Wellston	537
Mark Twain R-VIII	297	North Mercer Co. R-III		Putnam Co R-1	516	Southern Reynolds Co.		Wellsville-Middletown	
Marquand-Zion R-VI	298	(Mercer)	355	Puxico R-VIII	407	R-II	467	R-I	538
Marshall	299	North Nodaway Co. R-VI				Southland C-9		(Cardwell)	468
Marshfield R-I	300	(Hopkins)	356	Ralls Co. R-II (Center)	408	(Cardwell)	468	Southwest Livingston Co.	
Maryville R-II	302	North Pemiscot Co. R-I		Raymondville R-VII	410	Southwest Livingston Co.		R-I	469
Maysville R-I	303	(Wardell)	357	Raymore-Peculiar R-II	411	Southwest R-V		(Barry Co.)	470
McDonald Co. R-I		North Platte Co. R-I		Raytown C-2	412	(Barry Co.)	470	Sparta R-III	471
(Anderson)	304	(Dearborn)	358	Reeds Spring R-IV	413	Special School District of		St. Louis Co.	577
Meadow Heights R-II	305	North St. Francois Co. R-I		Renick R-V	414	St. Louis Co.	577	Spickard R-II	472
Meadville R-IV	306	(Bonne Terre)	352	Republic R-III		Spokane R-VII	473	Spring Bluff R-XV	474
Mehlville R-IX	307	North Wood R-IV	359	(Republic)	415	Spring Bluff R-XV	474	Springfield R-XII	475
Meramec Valley R-III	308	Northeast Nodaway Co. R-V		Revere C-3	416	St. Charles Co. R-V		St. Charles Co. R-V	477
Mexico 59	310	(Ravenwood)	360	Rich Hill R-IV	417	(Orchard Farm)	477	St. Charles R-VI	476
Miami R-I (Bates Co.)	311	Northeast Randolph Co. R-IV		Richards R-V	418	St. Clair R-XIII	478	St. Elizabeth R-IV	479
Miami R-I (Saline Co.)	312	(Cairo)	361	Richland R-I		St. James R-I	481	St. Joseph	482
Mid-Buchanan Co. R-V		Northeast Vernon Co. R-I		(Stoddard Co.)	419	St. Louis City	483	St. Louis City	483
(Faucett)	313	(Walker)	526	Richmond R-XVI	421	Stanberry R-II	484	St. James R-I	481
Middle Grove C-1	314	Northwest R-I		Richwoods R-VII	422	Ste. Genevieve Co. R-II	485	St. Joseph	482
Midway R-I	316	(High Ridge)	362	Ridgeway R-V	423	Steelville R-III	486	St. Louis City	483
Milan C-2	317	Northwestern R-I		Ripley Co. R-III		Stet R-XV	487	Stoutland R-II	490
Miller R-II	318	(Mendon)	363	(Gatewood)	164	Stewartsville C-2	488	Strafford R-VI	492
Miller Co. R-III		Norwood R-I	364	Ripley Co. R-IV		Stockton R-I	489	Strain-Japan R-XVI	575
(Tuscumbia)	511			(RFD, Doniphan)	424	St. Charles R-VI	476	Strasburg C-3	494
Mirabile C-1	319	Oak Grove R-VI	366	Risco R-II	425	St. Clair R-XIII	478	Sturgeon R-V	495
Missouri City 56	320	Oak Hill R-I	367	Ritenour	426	St. Elizabeth R-IV	479		
Moberly	321	Oak Ridge R-VI	368	Riverview Gardens	427	St. James R-I	481		
Monett R-I	322	Odessa R-VII	369	Rock Port R-II	428	St. Joseph	482		
Moniteau Co. C-1		Oran R-III	370	Rockwood R-VI	429	St. Louis City	483		
(Jamestown)	221	Orearville R-IV	371	Rolla 31	430	Stanberry R-II	484		
Moniteau Co. R-I		Oregon-Howell R-III	246	Roscoe C-I	431	Ste. Genevieve Co. R-II	485		
(California)	060	Orrick R-XI	372			Stet R-XV	487		
Moniteau Co. R-V		Osage Co. R-I (Chamois)	082	Salem R-80	434	Stewartsville C-2	488		
(Latham)	256	Osage Co. R-II (Linn)	274	Salisbury R-IV	435	Stockton R-I	489		

## Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 8:00 a.m. to 4:30 p.m. Monday, Tuesday, Thursday, and Friday and 8:45 a.m. to 4:30 p.m. Wednesday. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

### Cape Girardeau

3102 Blattner Dr., Suite 102  
Income Tax: (573) 290-5363  
Business Tax: (573) 290-5850

### Columbia

1500 Vandiver Dr., Room 113  
Income Tax: (573) 884-6851  
Business Tax: (573) 884-3814

### Jefferson City

3237 W. Truman Blvd., Suite 100  
Income Tax: (573) 522-1578  
Business Tax: (573) 751-7191

### Joplin

1110 E. Seventh St., Suite 400  
Income Tax: (417) 629-3473  
Business Tax: (417) 629-3070

### Kansas City

615 East 13th St., Room B-2  
Income Tax: (816) 889-2920  
Business Tax: (816) 889-2944

### Springfield

149 Park Central Square,  
Room 313  
Income Tax: (417) 895-6445  
Business Tax: (417) 895-6474

### St. Louis

3256 Laclede Station Rd.,  
Suite 101  
Maplewood, Missouri  
Income Tax: (314) 877-0178  
Business Tax: (314) 877-0177

### St. Joseph

525 Jules, Room 314  
Income Tax: (816) 387-2642  
Business Tax: (816) 387-2230

## Other Important Phone Numbers

### Form Ordering

Form Order Questions  
Refund Inquiry Line

(800) 877-6881

(573) 751-5337

(573) 751-3505

Electronic Filing Information

Forms-by-Fax

(573) 751-3930

(573) 751-4800

Download forms or check the status of your refund from our web site: [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax)

Suggestions for Tax System Improvements e-mail: [taxsuggest@dor.mo.gov](mailto:taxsuggest@dor.mo.gov)

# STATE OF MISSOURI INCOME AND OPERATING OUTLAYS FISCAL YEAR 2004

During the current operating budget year, the state of Missouri's budget less refunds is \$17,892,508,310.

## Income —

## Where it will come from . . .

General Revenue . . . \$6,748,428,759

Federal Funds . . . . . \$6,274,124,285

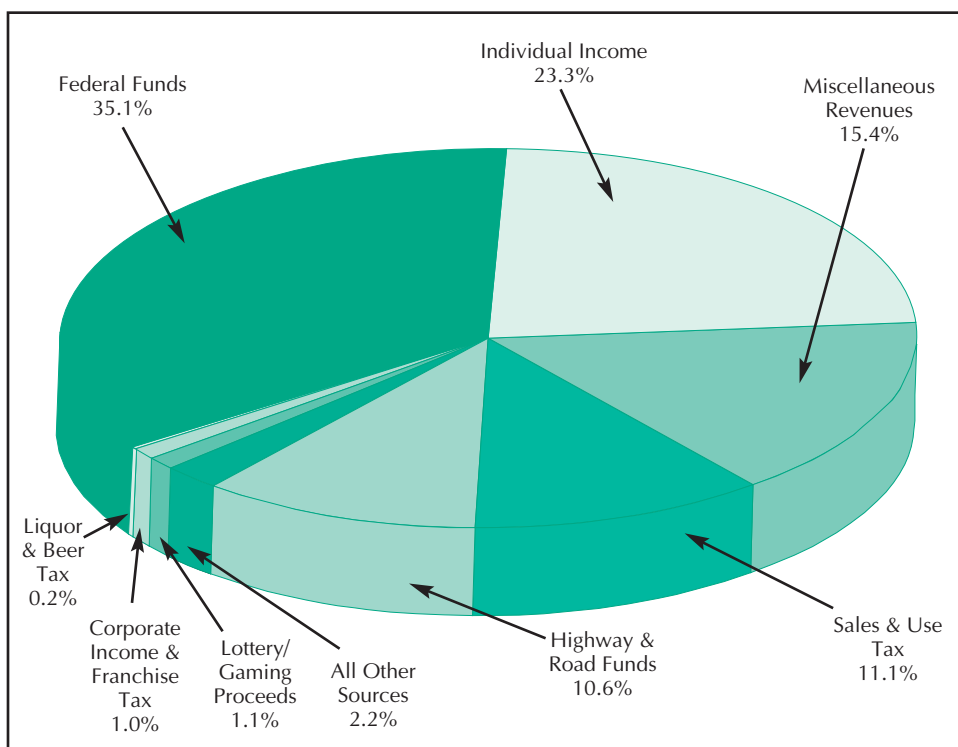
Other Funds . . . . . \$4,869,955,266

Total Fiscal Year 2004

State of Missouri

Budget . . . . . \$17,892,508,310

Federal Funds	35.1%
Individual Income	23.3%
Miscellaneous Revenues	15.4%
Sales & Use Tax	11.1%
Highway & Road Funds	10.6%
All Other Sources	2.2%
Lottery/Gaming Proceeds	1.1%
Corporate Income Tax and Corporate Franchise Tax	1.0%
Liquor & Beer Tax	0.2%



According to *Governing Magazine Source Book 2003*,  
Missouri ranks 44th in state taxes as a percent of personal income.